

Docket No. 740756-1961

Serial No. 09/295,607

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**REMARKS**

The Office Action of September 26, 2007 was received and carefully reviewed. Reconsideration and withdrawal of the currently pending rejections are requested for the reasons advanced in detail below.

Claims 3, 7, 8, 11, 12, 15-17, 20-35 and 37-65 were pending prior to the instant amendment. By this amendment, claims 8, 22-24, 54, 60 and 61 are amended, claims 3, 7, 11, 12, 15, 16, 20, 21, 25-27, 31-34, 37-39, 43-46, 48-50 and 57-59 are canceled herein, and new claims 68-85 are added to recite additional features of the present invention to which Applicants are entitled. Consequently, claims 8, 17, 22-24, 28-30, 35, 40, 41, 47, 51-56, 60-65 and 68-85 are currently pending in the instant application.

New claims 68-85 are also added to recite additional features of the present invention to which Applicants are entitled. Consideration and allowance of these claims are respectfully requested.

Claims 11, 15, 25, 31, 33, 37, 43, 45 and 48 are rejected under 35 U.S.C. §112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. This rejection is rendered moot by the cancellation of the rejected claims.

Claims 3, 7, 11, 12, 16, 22, 28, 31, 32, 34, 40, 43, 44, 46, 51, 54-56 and 60-65 are rejected on the ground of non-statutory obviousness-type double patenting as being unpatentable over claims 1-27 of U.S. Patent No. 6,268,631. This rejection is rendered moot as to canceled claims 3, 7, 11, 12, 16, 31, 32, 34, 43, 44, and 46. The rejection of the remaining claims 22, 28, 40, 51, 54-56 and 60-65 is traversed for the reasons advanced in detail below.

Claims 3, 7-8, 11-12, 15-17, 20-35 and 37-65 are rejected under 35 U.S.C. §103(a) as being unpatentable over Ikeda (Ikeda et al., JP 59-121876; of record) in view of Kim (Kim et al., U.S. 5,270,263). This rejection is rendered moot as to canceled claims 3, 7, 11, 12, 15, 16, 20, 21, 25-27, 31-34, 37-39, 43-46, 48-50 and 57-59. The rejection of the remaining claims 8, 17, 22-24, 28-30, 35, 40, 41, 47, 51-56 and 60-65 is traversed for the reasons advanced in detail below.

The present invention is directed to a semiconductor device that is distinguishable over the cited art of record. Specifically, claims 8, 22-24, 54, 60 and 61 are amended to

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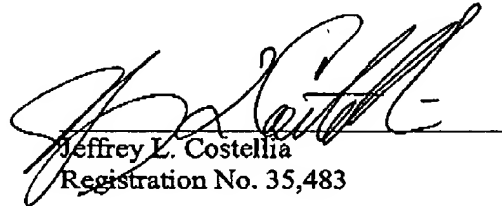
recite "three insulating films" as shown in the above claims. Claims 22, 23 and 54 recite "a first insulating film comprising silicon oxide, a second insulating film over the first insulating film, a third insulating film comprising oxide over the second insulating film and a transistor over the third insulating film." Also, claims 8, 24, 60 and 61 recite that the second insulating film comprises aluminum nitride. These features are supported by the specification of the instant application, for example, in Fig. 10, Embodiment 7.

Claims 1-27 of U.S. Patent No. 6,268,631, Ikeda JP 59-121876, or Kim U.S. 5,270,263 alone or in combination do not appear to teach or disclose the above noted features. Therefore, it is believed that the amendments overcome the remaining rejections of record.

Finally, Applicants add new claims 68-85, in which claims 68, 71, 74, 77, 80 and 83 are independent, to recite a semiconductor device comprising three insulating layers formed over the substrate. It is believed that these claims are likewise supported by the specification of the instant application, for example, in Fig. 10, Embodiment 7.

In view of the foregoing, it is respectfully requested that the rejections of record be reconsidered and withdrawn by the Examiner, that claims 8, 17, 22-24, 28-30, 35, 40, 41, 47, 51-56, 60-65 be allowed, that new claims 68-85 be allowed and that the application be passed to issue. If a conference would expedite prosecution of the instant application, the Examiner is hereby invited to telephone the undersigned to arrange such a conference.

Respectfully submitted,



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